

**Accounting Professional and Ethical Standards Board
Technical Work Program - 2023**

| Projects | BM Feb 2023 | Status | BM May 2023 | Status | BM Aug 2023 | Status | BM Nov 2023 | Status |
|--|-----------------|--------|----------------|--------|----------------|--------|----------------|--------|
| Domestic projects | | | | | | | | |
| APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> | COMPILED | ✓ | | | | | | |
| • Engagement Team – Group Audits Independence | ED | ✓ | STD | | | | | |
| • Technology | | | | | ED | | STD | |
| • Definition of Listed Entity & Public Interest Entity | | | STD | | | | | |
| Sustainability Project | Update | ✓ | Update | | Update | | Update | |
| Artificial Intelligence and Digital Technology | | | Update | | | | Update | |
| Quality Management Conforming Amendments | | | | | | | | |
| • APES 310 <i>Client Monies</i> | | | ED | | STD | | | |
| • APES 315 <i>Compilation of Financial Information</i> | STD | ✓ | | | | | | |
| • APES 325 <i>Risk Management for Firms</i> | STD | ✓ | | | | | | |
| • APES 345 <i>Reporting on Prospective Financial Information prepared in connection with a Public Document</i> | STD | ✓ | | | | | | |
| • APES 350 <i>Participation by Members in Public Practice in Due Diligence Committees in connection with a Public Document</i> | STD | ✓ | | | | | | |
| • APES GN 30 <i>Outsourced Services</i> | | | ED | | GN | | | |
| • APES GN 31 <i>Professional and Ethical Considerations relating to Low Doc Offering Sign-offs</i> | GN | ✓ | | | | | | |
| Review of APES 215 <i>Forensic Accounting Services</i> | | | STD | | | | | |
| Review of APES 225 <i>Valuation Services</i> | | | ED | | STD | | | |
| Review of APES 230 <i>Financial Planning Services</i> | | | Update | | | | Update | |
| Tax update/Auditor Independence • APES 220 <i>Taxation Services</i> | | | | | Update | | Update | |
| Post implementation Review APES 330 <i>Insolvency Services</i> | | | | | | | Update | |
| PJC Audit Regulation Inquiry | | | | | | | | |
| International projects | | | | | | | | |
| International developments – quarterly review | Update | ✓ | Update | | Update | | Update | |
| Tax planning and related services (IESBA) | Update | ✓ | Sub | | | | | |
| Strategy & Work Plan Survey (IESBA) | | | Sub | | | | | |

**Accounting Professional and Ethical Standards Board
Technical Work Program - 2023**

| Legend | | | |
|--------------------------------|--|---------------------|--|
| Description of Activity | | | |
| ED | Exposure Draft presentation to the Board | GN / Revised | Issue of Guidance Note / Revised Guidance Note |
| Update | Update of project presented to the Board | COMPILED | Compiled version of a standard incorporating amendments |
| STD / Revised | Issue of Standard / Revised Standard | Sub | Submission to relevant bodies |
| PP | Project Proposal | | |
| Description of Status | | | |
| ✓ | Completed | ✓ | Discussed, Board supportive and project nearing completion |
| D | Delayed due to external developments or Board awaiting clarification from external parties | | |